

Chairman Roemer, Vice Chair Merrin, Ranking Member Troy, and members of the House Ways and Means Committee. Thank you for the opportunity to present testimony in support of Senate Bill 43. I am George Kaitsa, Delaware County Auditor. This legislative amendment seeks to address a legal timing issue that was not anticipated when the original legislation adopting the disabled veteran homestead tax exemption was enacted.

As Sen. Brenner explained, veterans who are determined by the U.S. Department of Veterans Affairs to be totally disabled are eligible to apply for the disabled veteran homestead tax exemption for their owner-occupied residence under current law. In the event that the married disabled veteran passes away after qualifying for the tax exemption, their surviving spouse retains the eligibility for the exemption so long as the spouse continues to own and occupy the residence and does not remarry. These same eligibility requirements for surviving spouses apply for the homestead tax exemption under other provisions of current law.

In Delaware County, we have 185 veterans or spouses who have been determined to be eligible for the disabled veterans homestead tax exemption. Ten individuals of that 185 figure are the surviving spouses of disabled veterans.

As Sen. Brenner explained in his testimony, the veteran applied for disability status but passed away before the Department of Veterans Affairs made the determination that the veteran was totally disabled. Prior to his death, the veteran was not eligible to apply for the disabled veteran homestead tax exemption because he had not received the total disability determination, and as result of his death, the surviving spouse was also precluded from qualifying for the disabled veteran homestead tax exemption.

Bulletin 23 issued by the Ohio Department of Taxation and DTE Form 105i specifically state the following definition of a surviving spouse:

“An eligible surviving spouse must (1) be the surviving spouse of a person who was receiving the homestead exemption for the year in which the death occurred, (2) must have occupied the homestead at the time of the veteran’s death and (3) must acquire ownership of the homestead or, in the case of a homestead that is a unit in a housing cooperative, continue to occupy the homestead.”

Senate Bill 43 addresses this issue by expanding the legal definition of a surviving spouse to include spouses that find themselves in this particular situation.

Mr. Chairman and members of the committee, thank you again for the opportunity to provide testimony in support of Senate Bill 43. I am happy to answer any questions that you may have at this time.

Submitted by:
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Delaware County Auditor